

Form <b>886-A</b>	U.S. Treasury Department-Internal Revenue Service <b>EXPLANATION OF ITEMS</b> Exhibit	Schedule No. or
Name of Taxpayer Alexandru Bittner		Year/Period Ended 2007 through 2011

#	Entity	Type of Business
1	Afrodita Estival SA	Vacation Resort
2	Agercrom Grup SRL	Rent & real estate
3	Agrement Serv SRL	Rent & real estate
4	Anfrance Impex SRL	Holding Company
5	Aquarom Elite SRL	
6	Aviproduct SRL	Poultry & Eggs
7	Beta Mac Grup SRL	Rent & real estate
8	Bio Medica International SA	Offices of physicians
9	Citymob Grup SRL	Rent & real estate
10	Comprest SA	Rent & real estate
11	Danubiu RO	Seafood prod, prep
12	Ecofish SRL	Seafood prod, prep
13	Gama Mac Grup SRL	Rent & real estate
14	Global RE	Condo rental/ Belgium
15	Hotel Venetia Co SA	Hotel Holding Co.
16	Hotel Venetia SRL	Hotel Holding Co.
17	Integralnet SRL	Rent & real estate
18	Intertrade Distributie Produse SRL	Wholesale food, fish
19	LCA Service SRL	Construction of bldgs
20	Light System SA,	Hotels, Restaurants
21	Metacom Grup SRL	Rent & real estate
22	Metamob International	Rent & real estate
23	Midas Construct SRL	Rent & real estate
24	Midas Constructii 2000 SRL	Construction of bldgs
25	NBN Com SRL	Restaurant
26	Piscicola Jurilovca SA	Aquaculture
27	Piscicola Murighiol SA	Aquaculture
28	Piscicola Tour SRL	Aquaculture
29	Prodlemn Maneciu SRL	Logging & sawmills
30	RFD Jurilovca Holding SA	Other direct selling
31	Rondo Invest SRL	Rent & real estate
32	Starmob International SRL	Rent & real estate
33	Stibro 2000 SA	Glass & production
34	Supermob International SRL	Rent & real estate
35	Terra Invest Grup SRL	Rent & real estate



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36	Top Invest SRL	Rent & real estate
37	Trei Cocosi Complex Intern'l SRL	Restaurant & food fac
38	Turism si Agreement SA	Traveler accommdns

Mr. Bittner's POA stated in a letter dated 04/04/2013 that "...Mr. Bittner has an accounting firm in Romania that maintains information regarding his foreign corporations. Our accounting firm here has extensively communicated with the Romanian accountants, often on a daily basis, and has received extensive information regarding Mr. Bittner's finances." Mr. Bittner hired attorneys to draft legal documents as evidence of transactions going back at least to 2006. He uses nominees to insulate himself and claimed that he uses nominees to protect his privacy. He is knowledgeable in law and hired attorneys to file lawsuits against debtors. Mr. Bittner is a businessman with extensive knowledge of various businesses and prudently employs professional advisors and accountants to provide services to him.

#### Description of Foreign Bank Accounts

##### Owners of Financial Accounts

Based on records provided, most of Mr. Bittner's personal foreign accounts are opened under the following names: Alexandru Bittner, A. Bittner, or Bittner Alexandru. For several accounts, the records provided do not indicate the name of the account holder. Mr. Bittner provided records for one nominee account opened in the name of Negrea Gheorghe. The records provided do not indicate that Sherry Bittner's name was on any of the accounts.

##### Signature or Other Authority over Accounts

Signature cards were requested for all foreign financial accounts but not provided. However, it is probable that the named account holder has signature authority over the account. In addition, it appears that Mr. Bittner also had authority over the account held in the name of Negrea Gheorghe. A review of the incomplete records that Mr. Bittner provided indicated that funds going out of the financial account of Negrea Gheorghe were invested in or loaned to companies for Mr. Bittner's benefit.

##### Account of Negrea Gheorghe

Records for the financial account of Negrea Gheorghe at HVB Bank, account number 19918310, were provided in response to a request for documentation of